



Memorandum

December 22, 2014

Top Hat Plan Exemption
 Employee Benefits Security Administration
 Room N-1513
 U.S. Department of Labor
 200 Constitution Avenue NW
 Washington, DC 20210

Dear Sir or Madam:

On December 22, 2014, Delta Dental Plans Association (the "Company") adopted the Delta Dental Plans Association Deferred Compensation Plan for Certain Vice Presidents (the "Plan"), effective as of December 22, 2014. Pursuant to 29 CFR §2520.104-23, the Company declares that the Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees and the following information is being submitted with respect to the Plan:

| | |
|---|---|
| Employer's Name and Address | Delta Dental Plans Association 1515 West 22 nd Street, Suite 450 Oak Brook, IL 60523 |
| Employer Identification Number | 36-2551984 |
| Number of Employees Participating in the Plan | [3] |
| Other Unfunded Plans Maintained Primarily for the Benefit of Management or Highly Compensated Employees | 1 |

The Company will provide a copy of the Plan upon your request.

Should you have any questions regarding this matter, please contact Chuck Stich at 630-574-7020.

Respectfully submitted,

Delta Dental Plans Association

